IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE.

CENTRAL EXCISE APPLICATION NO. 21 OF 2002

The Commissioner of Central Excise,
Thane-II. ..Applicant.
vs.
M/s Royal Agencies. ..Respondent.

Shri P.S. Jetly with R.C. Master for the Applicant.

CORAM: V.C.DAGA &
J.P.DEVADHAR,JJ.
DATED: 28-4-2005.

P.C.

1. In this application, the questions raised reads as follows:

> (I)" Whether the provisions relating to confiscation and Penalty as envisaged in the Central Excise Act, 1944 are applicable to the Additional Duty of Excise (Goods of Special Importance Act, 1957).
>
> (II) Whether Chapter II of the Central Excise Act, 1944 which deals with levy and collection of duty etc. and applicable to Additional Duties of Excise (Goods of Special Importance Act, 1957) for levy and collection of duty by virtue of section 3(3) of the Act would also cover offences and penalties as the Section relating to same falls under Chapter II of the Central Excise Act,1944."

The aforesaid question is answered by the judgment of the Apex Court in favour of the assessee and against the Revenue, in the case of **Commissioner of Central Excise, Ahmedabad vs. Orient Fabrics Pvt.Ltd. 2003 (158) ELT 545 (SC).** The application is, therefore, dismissed with no order as to costs.